

**Illinois Department of Revenue
Regulations**

Title 86 Part 440 Section 440.80 Transporter Permits

TITLE 86: REVENUE

**PART 440
CIGARETTE TAX ACT**

Section 440.80 Transporter Permits

- a) Persons transporting within this State unstamped original packages containing more than 2,000 cigarette in any single lot or shipment and who are not otherwise excepted under Section 9C of the Cigarette Tax Act must obtain a Cigarette Transporter Permit from the Department.
- b) The transporter shall have the permit in the transporting vehicle during the period of transportation of the cigarettes.
 - 1) Single Trip Transporter Permit
 - A) A Transporter Permit may be obtained for the transportation of a single load or shipment of unstamped cigarettes within this State. Application for a single trip Transporter Permit should be made on Form IDR-169. Such permit will be valid only for the single load or shipment specified on the permit.
 - B) Persons transporting into Illinois for use or consumption, more than 2,000 cigarettes in unstamped original packages must, in addition to obtaining a Transporter Permit, file a Declaration of Possession of cigarettes pursuant to Section 12 of the Cigarette Use Tax Act and transmit the cigarette use tax due to the Department.
 - 2) Multiple Trip Transporter Permits
 - A) Out-of-State retailers who are purchasing unstamped original packages of cigarettes for resale outside of the State of Illinois and who anticipate the transportation, on a frequent and recurring basis, of unstamped original packages containing more than 2,000 cigarettes in any single lot or shipment and who are not otherwise excepted under Section 9C of the Cigarette Tax Act shall obtain a Multiple Trip Transporter Permit. Such permit shall be valid for a period of one year from the date of issuance.
 - B) Application for a Multiple Trip Transporter Permit shall be made on Form IDR-169 or a form approved by the Department that contains the same information as required in Form IDR-169.
 - C) Out-of-State retailers who are purchasing unstamped original packages of cigarettes for resale outside of the State of Illinois must submit proof of their current out-of-State tobacco retailer's license upon application for a

Transporter Permit.

- D) A Transporter Permit does not relieve a transporter of cigarettes of any tax liability which may be due under the Cigarette Tax Act or Cigarette Use Tax Act (Ill. Rev. Stat. 1983, ch. 120, pars. 453.31 et seq.).

(Source: Amended at ___ Ill. Reg. ____, effective _____)